

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**The Volunteer Center of Southwest Louisiana, Inc.  
For the One Month and For the Twelve Months  
Ended December 31, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/5/09

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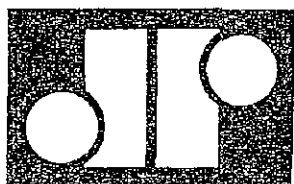
Tax  
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Management Advisory Services  
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## MEMBERS

June 23, 2009

To the Board of Directors  
The Volunteer Center of Southwest Louisiana, Inc.  
Lake Charles, Louisiana

Robert G. Dunn  
CPA



DUNN, ROBERTS  
& COMPANY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

Sara A. Roberts  
CPA

We have compiled the accompanying statement of financial position of The Volunteer Center of Southwest Louisiana, Inc. (a nonprofit organization) as of December 31, 2008, and the related statements of activities and cash flows for the current one month and for the twelve months then ended and the supplementary information as indicated in the table of contents, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those not informed about such matters.

*Dunn, Roberts & Company, LLC*  
DUNN, ROBERTS & COMPANY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**STATEMENT OF FINANCIAL POSITION**

**December 31, 2008**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 131,767.01
<b>Total Current Assets</b>	<u>131,767.01</u>

**Fixed Assets**

Building	35,676.60
Furniture and fixtures	<u>38,382.49</u>
	74,059.09
Less accumulated depreciation	<u>(44,327.30)</u>
	29,731.79
Land	<u>7,000.00</u>
	<u>36,731.79</u>
	<u>\$ 168,498.80</u>

**LIABILITIES**

**Current Liabilities**

Accrued vacation pay	\$ 9,191.61
Accrued retirement benefit	\$ 5,808.77
Payroll tax liabilities	<u>1,447.35</u>

**Total Current Liabilities** 16,447.73

Unrestricted net assets 152,051.07

\$ 168,498.80

See Accountants' Report

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**STATEMENTS OF ACTIVITIES  
For the One Month and  
For the Twelve Months Ended December 31, 2008**

	One Month	Twelve Months
<b>Public Support and Revenue</b>		
Public Support		
Contributions	\$ 0.00	\$ 25,292.45
Grants	7,833.00	175,928.17
Other allocated origins	13,066.91	133,386.05
Special events	3,500.00	13,500.00
United Way	0.00	1.00
	<u>24,399.91</u>	<u>348,107.67</u>
Revenue		
Fundraising income	17,190.55	17,190.55
Program income	622.50	58,383.75
Investment income	1,642.59	1,642.59
Miscellaneous income	0.00	17,928.73
	<u>19,455.64</u>	<u>95,145.62</u>
<b>Total Public Support and Revenue</b>	<u>43,855.55</u>	<u>443,253.29</u>
<b>Expenses</b>		
Administration fees	0.00	5,547.00
Awards	0.00	400.44
Conferences and meetings	189.36	1,818.66
Depreciation	410.77	4,928.03
Employee benefits	6,302.41	31,982.83
Equipment	0.00	1,921.00
Fundraising expenses	16,973.92	16,973.92
Insurance	107.20	3,443.56
Membership dues	650.00	888.15
Miscellaneous	0.00	836.32
Occupancy	1,647.58	36,526.23
Payroll taxes	1,074.79	16,010.50
Postage	0.00	718.64
Printing and publication	0.00	4,129.62
Professional fees	2,330.00	8,389.31
Salaries	18,914.56	232,490.36
Scholarships	622.50	19,297.50
Services	523.15	18,424.79
Software	217.50	6,676.92
Supplies	1,624.67	7,989.61
Telephone and equipment	1,829.47	16,210.25
Travel	1,232.59	12,837.33
<b>Total Expenses</b>	<u>54,630.47</u>	<u>448,440.97</u>
<b>Change in Net Assets</b>	(10,774.92)	(5,187.68)
<b>Net Assets at Beginning of Period</b>	<u>176,826.20</u>	<u>157,238.75</u>
<b>Net Assets at End of Period</b>	<u>\$ 166,051.28</u>	<u>\$ 152,051.07</u>

See Accountants' Report

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**STATEMENTS OF CASH FLOWS  
For the One Month and  
For the Twelve Months Ended December 31, 2008**

	One Month	Twelve Months
<b>Cash Flows from Operating Activities</b>		
Change in net assets	\$ (10,774.92)	\$ (5,187.68)
Adjustments to reconcile net assets to cash provided by operating activities		
Depreciation	410.77	4,928.03
Deferred income	0.00	(43,695.14)
Accrued vacation	(1,540.22)	(1,540.22)
Payroll tax liabilities	<u>(1,561.99)</u>	<u>1,257.18</u>
<b>Net Cash Provided By Operating Activities</b>	(13,466.36)	(44,237.83)
<b>Cash Flows from Investing Activities</b>		
<b>Net Increase (Decrease) in Cash And Cash Equivalents</b>	(13,466.36)	(44,237.83)
Cash and Cash Equivalents at Beginning of Period	<u>152,743.12</u>	<u>131,550.38</u>
Cash and Cash Equivalents at End of Period	<u>\$ 139,276.76</u>	<u>\$ 87,312.55</u>

See Accountants' Report

## **SUPPLEMENTARY INFORMATION**

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**2-1-1 PROGRAM BUDGET AND EXPENDITURES  
For the Twelve Months Ended December 31, 2008**

	Twelve Months	Year 2009 Budget	Under (Over) Budget
<b>Public Support and Revenue</b>			
Public Support			
Contributions	\$ 25,292.45	\$ 25,452.00	\$ 159.55
Other allocated origins	133,386.05	144,620.00	11,233.95
	<u>158,678.50</u>	<u>170,072.00</u>	<u>11,393.50</u>
Fundraising income	17,190.55	0.00	(17,190.55)
Miscellaneous income	0.00	25,000.00	25,000.00
	<u>17,190.55</u>	<u>25,000.00</u>	<u>7,809.45</u>
<b>Total Public Support and Revenue</b>	<b>\$ 175,869.05</b>	<b>\$ 195,072.00</b>	<b>\$ 19,202.95</b>
<b>Expenses</b>			
Awards	\$ 164.80	\$ 0.00	\$ (164.80)
Conferences and meetings	\$ 716.68	\$ 1,500.00	\$ 783.32
Employee benefits	20,664.18	20,194.00	(470.18)
Fundraising expense	16,973.92	0.00	(16,973.92)
Insurance	1,525.31	3,000.00	1,474.69
Membership dues	750.00	750.00	0.00
Miscellaneous	178.92	1,118.00	939.08
Occupancy	133.25	0.00	(133.25)
Payroll taxes	9,667.11	9,383.00	(284.11)
Postage	167.52	500.00	332.48
Printing and publication	2,031.58	1,500.00	(531.58)
Professional fees	7,412.64	11,580.00	4,167.36
Salaries	148,517.90	147,924.00	(593.90)
Supplies	5,759.39	1,223.00	(4,536.39)
Telephone	12,522.04	13,000.00	477.96
Travel	7,217.44	5,400.00	(1,817.44)
<b>Total Expenses</b>	<b>\$ 234,402.68</b>	<b>\$ 217,072.00</b>	<b>\$ (17,330.68)</b>
<b>Other Non-Budgeted Expenses</b>			
Depreciation	\$ 2,464.01		
<b>Total Other Non-Budgeted Expenses</b>	<b>\$ 2,464.01</b>		



**The Volunteer Center  
of Southwest Louisiana, Inc.**

**HANDS ON NETWORK  
PROGRAM BUDGET AND EXPENDITURES  
For the Twelve Months Ended December 31, 2008**

Twelve Months    Year 2009 Budget    Under (Over) Budget

**Public Support and Revenue**

Public Support

Contributions	\$ 0.00	\$ 2,000.00	\$ 2,000.00
Special events	13,500.00	15,000.00	1,500.00
United Way	1.00	1.00	0.00
	<u>13,501.00</u>	<u>17,001.00</u>	<u>3,500.00</u>

Revenue

Program income	45,783.75	22,430.00	(23,353.75)
Interest income	1,642.59	0.00	(1,642.59)
Miscellaneous income	17,928.73	17,547.00	(381.73)
	<u>65,355.07</u>	<u>39,977.00</u>	<u>(25,378.07)</u>

**Total Public Support and Revenue**

<u>\$ 78,856.07</u>	<u>\$ 56,978.00</u>	<u>\$ (21,878.07)</u>
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**Expenses**

Awards	\$ 235.64	\$ 1,000.00	\$ 764.36
Conferences and meetings	1,101.98	2,000.00	898.02
Employee benefits	4,576.60	3,670.00	(906.60)
Insurance	1,918.25	1,500.00	(418.25)
Membership dues	138.15	750.00	611.85
Miscellaneous	657.40	1,963.00	1,305.60
Occupancy	9,253.80	9,000.00	(253.80)
Payroll taxes	1,692.86	1,793.00	100.14
Postage	551.12	750.00	198.88
Printing and publication	2,098.04	1,500.00	(598.04)
Professional fees	976.67	1,500.00	523.33
Salaries	23,165.16	22,413.00	(752.16)
Supplies	2,230.22	2,139.00	(91.22)
Telephone	3,688.21	2,000.00	(1,688.21)
Travel	5,619.89	5,000.00	(619.89)
<b>Total Expenses</b>	<u>\$ 57,903.99</u>	<u>\$ 56,978.00</u>	<u>\$ (925.99)</u>

**Other Non-Budgeted Expenses**

Depreciation	\$ 2,464.01
<b>Total Other Non-Budgeted Expenses</b>	<u>\$ 2,464.01</u>

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**HMIS PROGRAM  
BUDGET AND EXPENDITURES  
For the Period Ended December 31, 2008  
(Budget period July 1, 2007 to June 30, 2008)  
(Fiscal period January to December 2007)**

July 2007-June 2008 (Budget Period)	January-December 2007 (Fiscal Period)	Annual Budget	Under (Over) Budget
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**Federal and State Grants**

Grants	\$ 23,155.00	\$ 107,507.00	\$ 110,937.00	\$ 87,782.00
<b>Total Federal and State Grants</b>	<b>\$ 23,155.00</b>	<b>\$ 107,507.00</b>	<b>\$ 110,937.00</b>	<b>\$ 87,782.00</b>

**Expenses**

Administration fees	\$ 0.00	\$ 5,547.00	\$ 0.00	\$ 0.00
Equipment	-1,867.13	1,536.80	6,000.00	7,867.13
Space and operations	-506.26	21,723.27	23,608.00	24,114.26
Personnel	36,881.27	57,867.44	52,857.00	15,975.73
Services	1,203.39	14,739.82	19,440.00	18,236.61
Software	(2,963.24)	5,341.54	9,032.00	11,995.24
<b>Total Expenses</b>	<b>\$ 32,748.03</b>	<b>\$ 106,755.87</b>	<b>\$ 110,937.00</b>	<b>\$ 78,188.97</b>

**The Volunteer Center  
of Southwest Louisiana, Inc.**

**CITY OF LAKE CHARLES HMIS CASH MATCH,  
SCHOLARSHIPS, COMPUTERS, AND INTERNET ACCESS  
BUDGET AND EXPENDITURES**

**For the Period Ended December 31, 2008  
(Budget Period July 1, 2007 to June 30, 2008)  
(Fiscal period January to December 2007)**

	July 2007-June 2008 (Budget period)	January-December 2007 (Fiscal period)	Annual Budget	Under (Over) Budget
<b>Federal and State Grants</b>				
Grants	\$ 24,720.93	\$ 68,421.17	\$ 44,845.00	\$ 20,124.07
Unused prior period receipts	0.00	0.00	8,300.00	8,300.00
<b>Total Federal and State Grants</b>	<u>\$ 24,720.93</u>	<u>\$ 68,421.17</u>	<u>\$ 53,145.00</u>	<u>\$ 28,424.07</u>
<b>Expenses</b>				
Computers	\$ (729.20)	\$ 0.00	\$ 0.00	\$ 729.20
Equipment	-466.77	384.20	1,500.00	1,966.77
Internet access	0.00	0.00	7,980.00	7,980.00
Personnel	7,767.58	14,332.44	13,215.00	5,447.42
Space and operations	1,155.69	5,415.91	5,902.00	4,746.31
Scholarships	1,867.50	19,297.50	17,430.00	15,562.50
Services	196.17	3,684.97	4,860.00	4,663.83
Software	(740.81)	1,335.38	2,258.00	2,998.81
<b>Total Expenses</b>	<u>\$ 9,050.16</u>	<u>\$ 44,450.40</u>	<u>\$ 53,145.00</u>	<u>\$ 44,094.84</u>